

EXHIBIT B

Declaration of David Lubin

I, David Lubin, pursuant to 28 U.S.C. §1746, declare as follows:

1. I am an attorney licensed to practice in the State of New York. In June 2007, Joe Koegel, Ian Beiss, and I founded Entertainment Art, Inc. Entertainment Art was, at that time, a developmental stage company formed to design, produce, and sell a line of leather bags.

2. Beginning in late 2007, Entertainment Art sold some of its stock in private placements. The shares were offered solely by Messrs. Koegel and Beiss to family and friends and the shares issued were restricted securities. On July 18, 2008, Entertainment Art filed a Form S-1 registration statement with the Commission to register for resale 610,000 shares of Entertainment Art for these 34 shareholders who acquired stock in these private placements. The remaining 1.2 million outstanding shares of Entertainment Art were held by its officers: Joe Koegel, Ian Beiss and me.

3. In May 2009, Medford Financial purchased 1.2 million shares of the outstanding stock of Entertainment Art from Joe Koegel, Ian Beiss and myself. We received \$120,000 from such sale, which sale represented 66.3% of the outstanding stock of Entertainment Art. In addition, the 34 shareholders who purchased shares in the company's 2007 private placement transactions also sold their stock and received money in exchange for their shares.

4. Accordingly, when the 34 shareholders sold their shares in Entertainment Art in or about May 2009, all of those 34 shareholders relinquished any right, title and control in their shares in Entertainment Art.

5. I did not know the identity of the person(s) controlling Medford Financial.

6. After the sale of Entertainment Art to Medford Financial in 2009, I remained a director of the company and its legal counsel until October 2011. The only compensation received by me from Entertainment Art during such time was for legal fees.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 1, 2013

Lynbrook, New York



David Lubin